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SENATE BILL 8009 By
Crowe

HOUSE BILL 14 of the Second Extraordinary Session
By Patton

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to the sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. (a) Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by deleting in their entirety all sections in such part except for Sections 67-6-308, 67-6-337 and 67-6-338.

(b) Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following new section:

Section ___. There is exempt from the tax levied by this chapter:

(1) Any sale or use of any article, manufactured of the produce of this State exempt from taxation pursuant to Section 30 of Article II of the Constitution of Tennessee; and

(2) Any sale or use which would otherwise be taxable pursuant to the provisions of this chapter but which would impose a tax which is invalid either under the commerce clause or the due process clause of the Constitution of the United States.

SECTION 2. Tennessee Code Annotated, Section 67-6-102(9), is amended by deleting from the first sentence the language "the retail price of which, for any such single article, exceeds two hundred fifty dollars (\$250)," and by deleting from the fourth sentence the language ", the retail price of which exceeds two hundred fifty dollars (\$250)".

SECTION 3. Tennessee Code Annotated, Section 67-6-102(13)(B), is amended by deleting the language ", the cost of which, for any such single article, exceeds one thousand dollars (\$1,000),"

SECTION 4. Tennessee Code Annotated, Section 67-6-102(24)(D), is amended by deleting the language "and each sale is in excess of five hundred dollars (\$500)" and the language "for sales in excess of five hundred dollars (\$500)".

SECTION 5. Tennessee Code Annotated, Section 67-6-206, is amended by deleting the section in its entirety.

SECTION 6. Tennessee Code Annotated, Section 67-6-207, is amended by deleting the section in its entirety.

SECTION 7. Tennessee Code Annotated, Section 67-6-209(a), is amended by placing a period after the words "deductions whatsoever" and by deleting the remainder of the sentence.

SECTION 8. Tennessee Code Annotated, Section 67-6-209, is further amended by deleting subsections (d), (e), (f) and (g) in their entirety.

SECTION 9. Tennessee Code Annotated, Section 67-6-216, is amended by deleting the section in its entirety.

SECTION 10. Tennessee Code Annotated, Section 67-6-217, is amended by deleting the section in its entirety.

SECTION 11. Tennessee Code Annotated, Section 67-6-218, is amended by deleting the section in its entirety.

SECTION 12. Tennessee Code Annotated, Section 67-6-219, is amended by deleting the section in its entirety.

SECTION 13. Tennessee Code Annotated, Section 67-6-224, is amended by deleting the section in its entirety.

SECTION 14. Tennessee Code Annotated, Section 67-6-225(b), is amended by deleting the subsection in its entirety.

SECTION 15. Tennessee Code Annotated, Section 67-6-202, 67-6-203, 67-6-204, 67-6-205, and 67-6-221(a), are amended by deleting the words and figures “six percent (6%)” and by substituting the words and figures “four percent (4%)”.

SECTION 16. Tennessee Code Annotated, Section 67-6-702, is amended by deleting the words and figures “two and three-quarters percent ($2\frac{3}{4}\%$)” and substituting the words and figures “one and one-half percent ($1\frac{1}{2}\%$)”.

SECTION 17. For purposes of promulgating any necessary rules or regulations, this act shall take effect upon becoming a law, the public welfare requiring it. For all other purposes, it shall take effect July 1, 2000, the public welfare requiring it.